

Exhibit 23

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February 4, 2008

Elizabeth Fegan
Hagens Berman Sobol Shapiro LLP
820 North Blvd; Suite B
Oak Park, IL 60301

Re: Barrett v. RC2 Corporation, No. 07 CH 20924

Dear Beth:

This responds to your most recent letter, dated February 1, 2008. As you know, we continue to strongly believe that an in-person meeting to discuss the settlement would be the most productive manner to better understand any issues you and your co-counsel has with respect to the proposed settlement. At the meeting, we will be happy to discuss providing you with information relevant to your objections at the appropriate time. With respect to the extensive and extremely broad information you seek at this point (as outlined in your letter), as your firm itself has noted in past settlements,, courts generally disfavor extensive settlement discovery and are reluctant to turn an objection into a mini-trial or other satellite litigation.

I must also note that your reluctance to even allow us the opportunity to explain the terms of the settlement agreement is perplexing, to say the least. As we both agree, the settlement agreement is paramount and speak for itself. Unfortunately, you and a few other mdl attorneys have repeatedly misread (unintentionally, I assume) the terms and conditions of the settlement. We remain willing to walk you through the agreement so that you are, at the least, properly understanding its terms.

We have set up a meeting between Lead Settlement Counsel and RC2 for Friday at 9:30 a.m Gino DiVito's office., at which Judge Boharic (ret.) will be present. (Judge Boharic unfortunately is only available on Friday.) The purpose of the meeting will be to address your concerns regarding the settlement. We welcome participation from either you or (if you are unable to make that time and date) another representative of your group. Please also let us know exactly who you will be speaking for at the session.

Best regards,

/s/ Jay Edelson

Jay Edelson